

Exhibit A

PARKSIDE PLACE

SUMMARY OF DRAW REQUEST INVOICES VS ORIGINAL INVOICES

The following table contains a summary of various subcontractor invoices and/or payment applications submitted in Draw Requests by Parkside Place, LLC (“Debtor”), Craig Development, LLC and/or Jesse Craig to Watertown Development Corporation (“WDC”) and/or Red River State Bank (“RRSB”) for the Parkside Project (hereinafter the “Draw Request Invoices”) and corresponding invoices and/or payment applications obtained by RRSB directly from subcontractors pursuant to subpoenas issued or discovery received in the South Dakota state court foreclosure litigation prior to the Debtor’s bankruptcy filing (“Original Invoices”).

Draw No.	Exh. No.	Subcontractor	Descriptions of Invoices:	Bates No.	Amount Requested
1	1-A	Gage Bros Concrete Products, Inc.	Draw Request Payment Application No. 1 dated 6/26/2020 submitted to Parkside Place, LLC	RRSB Parkside 02055	\$300,000.00
			Original Payment Application No. 1 dated 11/24/2020, requesting payment of \$503,049.70 from Parkside Place, LLC;	RRSB-Gage Bros. Concrete Products Inc. SD Subpoena 0947-0952	\$0.00 No corresponding payment application
			Original Payment Application No. 2 dated 12/18/2020, requesting payment of \$74,560.75 from Parkside Place, LLC; and Original Payment Application No. 3, dated 12/18/2020, requesting payment of \$30,400.55 from Parkside Place, LLC.		
1	1-B	T.L. Stroh Architects Ltd.	Draw Request Invoice dated June 3, 2020	RRSB Parkside 02059	\$189,000.00
			Original Invoice dated June 3, 2020	RRSB-T.L. Stroh Architects SD Subpoena 0497	\$41,750.00
Difference between Draw Request Invoices and Original Invoices:					\$447,250.00
Total Amount of Draw Request Invoices for Non-Parkside Projects:					\$0.00

2	2-A	Limoges Construction, Inc.	Draw Request Invoice No. 7672 dated 6/24/2020 billed to Parkside Place for Project No. 19030.	RRSB Parkside 02080	\$75,000.00
			Original Invoice No. 7672 dated 7/24/2020 billed to The Lofts LLC for Project No. 19030 identified as Project 1922-Watertown Mixed Use.	RRSB-Limoges SD Subpoena 0425	\$109,080.00 for The Lofts
Difference between Draw Request Invoices and Original Invoices:					\$0.00
Total Amount of Draw Request Invoices for Non-Parkside Projects:					\$75,000.00
3	3-A	Limoges Construction, Inc.	Draw Request Invoice No. 7687 dated 7/24/2020 billed to Parkside Place for Project No. 19030.	RRSB Parkside 02084	\$109,080.00
			Original Invoice No. 7687 dated 8/25/2020 with no billing field, however Project No. 19030 and Project “1922-Watertown Mixed Use” are identified on other Original Limoges Invoices for The Lofts.	RRSB-Limoges SD Subpoena 0429	\$12,746.70 for The Lofts
			See 2-A Original Invoice No. 7672, with same date and amount as Draw Request Invoice No. 7687.		
3	3-B	Innovative Wall Designs, Inc.	Draw Request Invoice No. 1041 dated 06/30/2020 billed to “Parkside Place”	RRSB Parkside 02083	\$93,135.00
			Submitted in Draw Request No. 1: Invoice No. 1041 dated 06/30/2020 billed to “Parkside Place”	RRSB Parkside 02053	\$55,000.00 Paid in Draw No. 1
Difference between Draw Request Invoices and Original Invoices:					\$189,468.30
Total Amount of Draw Request Invoices for Non-Parkside Projects:					\$12,746.70

4	4-A	Limoges Construction, Inc.	Draw Request Invoice No. 7687 dated 8/25/2020 for Project No. 19030 for Project “1922-Watertown Mixed Use” <i>See Exhibit 3-A</i> Limoges Draw Request Invoice No. 7687 dated 7/24/2020.	RRSB Parkside 02097	\$12,746.70
			Original Invoice No. 7687 dated 8/25/2020 for Project No. 19030 for Project “1922-Watertown Mixed Use,” which are identifiers on Limoges Invoices for The Lofts.	RRSB-Limoges SD Subpoena 0429	\$12,746.70 for The Lofts
4	4-B	R.L. Drywall and Insulation, Inc.	Draw Request Invoice No. 7845-3 dated Sep 28, 2020 billed to Parkside Place at “26 8 th St N Watertown”	RRSB Parkside 02096	\$46,050.00
			Original Invoice No. 7845-3 dated Sep 28, 2020, billed to Heilman Homes at “10 N Broadway /Watertown,” the address of The Lofts.	RRSB-R.L. Drywall and Insulation Inc. SD Subpoena - 0047	\$46,050.00 for The Lofts
Difference between Draw Request Invoices and Original Invoices:					\$0.00
Total Amount of Draw Request Invoices for Non-Parkside Projects:					\$58,796.70
5	5-A	Infrastructure Design Group, Inc.	Draw Request Invoice No. 10225 dated 11/17/2019 for Project “19120 – Craig Properties Downtown Dev”	RRSB Parkside 02102	\$5,545.99
			Draw Request Invoice No. 20398 dated 11/02/2020 for Project “19120.02 Construction Staking”	RRSB Parkside 02103	\$2,448.65
			Original Agreement for Professional Services between Craig Development and Infrastructure Design Group for the Parkside Project dated 6/23/2020 ; and	RRSB Parkside 02065-02071 RRSB-Infrastructure Design Group Inc. SD	\$5,545.99 for The Lofts

			Original Invoice No. 10225 dated 11/17/2019 for Project “19120 – Craig Properties Downtown Dev” Original Invoice No. 20398 dated 11/02/2020 for Project “19120.02 – Construction Staking The Lofts ”	Subpoena 0623-0624 RRSB-Infrastructure Design Group Inc. SD Subpoena 0626	\$2,448.65 for The Lofts
5	5-B	Watertight, Inc.	Draw Request Payment Application No. 1 dated 10-21-20 for Project No. “19030” identified as “Watertown Mixed Use” located at “2 nd St North, Watertown, South Dakota”	RRSB Parkside 02115	\$74,500.00
			Original Payment Application No. 3 dated 10-21-20 for Project No. “19030” identified as “Watertown Mixed Use” located at “10 North Broadway Street, Watertown, South Dakota” and submitted to Owner “The Lofts LLC”	RRSB Parkside 03183	\$74,500.00 for The Lofts
5	5-C	Baete-Forseth, HVAC, LLC	Draw Request Payment Application No. 1 dated 11/16/2020 for Project “Parkside Place Watertown” with “Contractor Job Number: 19360” for “Contract Number 19030”	RRSB Parkside 02119	\$15,210.00
			Original Payment Application No. 1 dated 11/16/2020 for Project “Parkside Place Watertown” with “Contractor Job Number: 20354”	RRSB Baete-Forseth HVAC SD Subpoena 0042	\$2,500.00 for Parkside
			Original Payment Application No. 7 dated 08/12/2020 for Project “Watertown Mixed Use” with “Contractor Job Number: 19360” for “Contract Number 19030” submitted to owner “The Lofts, LLC” Original Customer Activity Details Report for Parkside Place LLC, Customer No. 20642 and Job No.	RRSB-Baete Forseth HVAC SD-Subpoena 0099 RRSB-Baete Forseth HVAC SD Subpoena 0040	

			20354, with no invoice in the amount of \$15,210.00 listed.		
Difference between Draw Request Invoice and Original Invoice:					\$12,710.00
Total Amount of Draw Request Invoices for Non-Parkside Projects:					\$82,494.64
10	10-A	Codington County Treasurer	Draw Request Real Estate Tax Notice No. 2020-11650 for the address “315 E KEMP,” which is the address of The Ruins Project.	RRSB Parkside 02224	\$5,280.76 for The Ruins
Difference between Draw Request Invoices and Original Invoices:					\$0.00
Total Amount of Draw Request Invoices for Non-Parkside Projects:					\$5,280.76
11	11-A	R.L. Drywall and Insulation, Inc.	Draw Request No. 11 Cover Sheet Invoice. <i>See</i> Row 20: “RL Drywall \$130,000.00” No RL Drywall Invoice submitted in Draw Request #11.	RRSB Parkside 02250	\$260,000.00 (double submission of \$130,000.00)
			Draw Request R.L. Drywall Invoice 8447 dated Apr 15, 2021, submitted with Draw Request No. 10. Draw Request No. 10 Cover Sheet Invoice. <i>See</i> Row 21: “RL Drywall \$130,000.00” All Original Invoices for the Parkside Project produced by R.L. Drywall and Insulation, Inc. pursuant to subpoena: Invoices No. 8447 (Apr 15, 2021 requesting \$130,000.00) and No. 8447-2 (Jun 8, 2021 requesting \$98,000.00).	RRSB Parkside 02245 RRSB Parkside 02221 RRSBR.L. Drywall and Insulation Inc. SD Subpoena 0026 and 0028	\$130,000.00
Difference between Draw Request Invoices and Original Invoices:					\$130,000.00
Total Amount of Draw Request Invoices for Non-Parkside Projects:					\$0.00

12	12-A	Infrastructure Design Group, Inc.	Draw Request Invoice No. 21002 for Project “19120 – Craig Properties Downtown Dev Sur – The Lofts”	RRSB Parkside 002286	\$266.25
			Original Invoice No. 21002 for Project “19120 – Craig Properties Downtown Dev Sur – The Lofts”	RRSB-Infrastructure Design Group Inc. SD Subpoena 0627	\$266.25 for The Lofts
12	12-B	Dugan Sales & Service	Draw Request Invoice No. WO-38477 for P.O. Number “#1404 lofts wtn”	RRSB Parkside 02294	\$3,961.83 for The Lofts
Difference between Draw Request Invoices and Original Invoices:					\$0.00
Total Amount of Draw Request Invoices for Non-Parkside Projects:					\$4,228.08
13	13-A	Xtreme Fire Protection, LLC	Draw Request Payment Application No. 1 dated 7/14/2021 submitted “TO GC: The Lofts LLC”	RRSB Parkside 02326	\$3,600.00 for The Lofts
13	13-B	Clausen Construction Inc.	Draw Request Invoice No. 631 for “Generation”	RRSB Parkside 02336	\$4,776.10
			Original Invoice No. 631 for “Generation”	RRSB-Clausen SD Subpoena 0028	\$4,776.10 for Generations
Difference between Draw Request Invoices and Original Invoices:					\$0.00
Total Amount of Draw Request Invoices for Non-Parkside Projects:					\$8,376.10

ACROSS ALL DRAWS:

TOTAL Difference between Draw Request Invoices and Original Invoices: \$779,428.30
TOTAL Amount of Draw Request Invoices for Non-Parkside Projects: \$246,922.98
TOTAL: \$1,026,351.28